

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**North Harrison Com School Corp (3180)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$6,278,777	\$6,291,115	\$6,435,830	\$6,673,679	1.5%	3.7%
Group Health Insurance	222	\$1,329,707	\$1,063,486	\$1,053,046	\$1,224,580	-2.0%	16.3%
Non - Certified Salaries	120	\$872,891	\$871,319	\$822,006	\$832,095	-1.2%	1.2%
Social Security Certified	212	\$461,697	\$468,688	\$475,559	\$484,275	1.2%	1.8%
Travel	580	\$321,463	\$57,975	\$259,804	\$473,618	10.2%	82.3%
Teacher Retirement Fund, After 7-1-95	216	\$251,828	\$458,774	\$379,200	\$409,530	12.9%	8.0%
Severance/Early Retirement Pay	213	\$379,738	\$620,318	\$469,406	\$378,252	-0.1%	-19.4%
Textbooks	630	\$212,380	\$149,833	\$297,780	\$348,153	13.2%	16.9%
Instruction Services	311	\$144,322	\$171,273	\$255,243	\$194,595	7.8%	-23.8%
Other Employee Benefits	241 - 290	\$158,772	\$155,088	\$125,460	\$140,790	-3.0%	12.2%
Public Employees Retirement Fund	214	\$43,292	\$156,148	\$157,975	\$117,724	28.4%	-25.5%
Operational Supplies	611	\$100,686	\$120,398	\$112,161	\$106,545	1.4%	-5.0%
Licensed Employees	135	\$106,417	\$118,248	\$100,994	\$97,362	-2.2%	-3.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$72,579	\$119,599	\$83,555	\$83,036	3.4%	-0.6%
Social Security Noncertified	211	\$64,699	\$68,457	\$58,635	\$71,022	2.4%	21.1%
Dues and Fees	810	\$71,865	\$53,756	\$83,429	\$65,608	-2.3%	-21.4%
Nonlicensed Employees	136	\$13,563	\$57,434	\$32,071	\$45,759	35.5%	42.7%
Connectivity	744	\$35,699	\$35,238	\$39,866	\$43,640	5.1%	9.5%
Vehicles	731	\$0	\$0	\$24,343	\$29,132	NA	19.7%
Professional Development	748	\$2,100	\$48,116	\$21,757	\$23,332	82.6%	7.2%
Library Books	640	\$56,611	\$18,933	\$76,878	\$22,254	-20.8%	-71.1%
Other Supplies and Materials	615, 660 - 689	\$71,543	\$108,853	\$87,259	\$19,914	-27.4%	-77.2%
Other Professional and Technical Services	319	\$192,978	\$527,649	\$203,967	\$13,355	-48.7%	-93.5%
Group Life Insurance	221	\$12,414	\$12,807	\$11,307	\$10,992	-3.0%	-2.8%
Pre-2008 Object Code - Temporary Salaries	130	\$9,148	\$5,026	\$7,019	\$6,160	-9.4%	-12.2%
Instructional Programs Improvement Services	312	\$1,791	\$4,279	\$0	\$1,450	-5.1%	NA
Equipment	730	\$0	\$4,569	\$20,588	\$834	NA	-95.9%
Periodicals	650	\$347	\$1,132	\$1,281	\$778	22.4%	-39.2%
Computer Hardware	741	\$114,810	\$16,304	\$24,000	\$0	-100.0%	-100.0%
Stipends	131	\$0	\$0	\$500	\$0	NA	-100.0%
Other Technology Hardware	746	\$28,172	\$9,071	\$0	\$0	-100.0%	NA
Other Purchased Services	593	\$2,882	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$18,195	\$16,856	\$89	\$0	-100.0%	-100.0%
Rentals	440	\$2,053	\$900	\$900	\$0	-100.0%	-100.0%
Public Employees Retirement Fund - Optional Contributions	217	\$0	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$8,114	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$11,433,419</b>	<b>\$11,819,755</b>	<b>\$11,721,909</b>	<b>\$11,918,462</b>	<b>1.0%</b>	<b>1.7%</b>

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**Biannual Financial Report Data**

**North Harrison Com School Corp (3180)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Instructional Support</b>							
Certified Salaries	110	\$668,712	\$656,045	\$709,248	\$723,159	2.0%	2.0%
Non - Certified Salaries	120	\$322,132	\$317,303	\$307,482	\$324,269	0.2%	5.5%
Group Health Insurance	222	\$206,395	\$185,688	\$208,172	\$222,896	1.9%	7.1%
Teacher Retirement Fund, After 7-1-95	216	\$25,855	\$60,128	\$57,544	\$60,188	23.5%	4.6%
Social Security Certified	212	\$50,126	\$51,382	\$53,110	\$54,273	2.0%	2.2%
Public Employees Retirement Fund	214	\$21,833	\$54,900	\$46,281	\$45,924	20.4%	-0.8%
Social Security Noncertified	211	\$21,525	\$22,223	\$21,043	\$22,191	0.8%	5.5%
Other Employee Benefits	241 - 290	\$17,483	\$18,498	\$15,381	\$18,187	1.0%	18.2%
Severance/Early Retirement Pay	213	\$14,886	\$12,629	\$13,041	\$14,527	-0.6%	11.4%
Travel	580	\$11,471	\$5,534	\$6,985	\$7,368	-10.5%	5.5%
Operational Supplies	611	\$1,833	\$4,923	\$4,294	\$5,540	31.9%	29.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,600	\$6,305	\$4,417	\$4,498	-0.6%	1.8%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$1,553	\$2,082	NA	34.1%
Group Life Insurance	221	\$1,328	\$1,531	\$1,477	\$1,388	1.1%	-6.0%
Other Purchased Services	593	\$0	\$122	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$1,368,178</b>	<b>\$1,397,211</b>	<b>\$1,450,027</b>	<b>\$1,506,489</b>	<b>2.4%</b>	<b>3.9%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,316,932	\$1,312,975	\$1,365,050	\$1,406,220	1.7%	3.0%
Student Transportation Services	510	\$551,028	\$534,236	\$529,894	\$525,901	-1.2%	-0.8%
Heating and Cooling for Buildings - Electricity	621	\$504,117	\$538,849	\$534,431	\$511,309	0.4%	-4.3%
Food Purchases	614	\$412,540	\$437,836	\$428,359	\$468,345	3.2%	9.3%
Group Health Insurance	222	\$603,221	\$519,263	\$485,325	\$410,163	-9.2%	-15.5%
Operational Supplies	611	\$259,554	\$241,685	\$256,858	\$222,754	-3.8%	-13.3%
Repairs and Maintenance Services	430	\$199,533	\$177,595	\$180,724	\$177,439	-2.9%	-1.8%
Public Employees Retirement Fund	214	\$82,623	\$245,409	\$285,823	\$154,084	16.9%	-46.1%
Other Purchased Property Services	490 - 499	\$98,593	\$103,968	\$112,038	\$113,827	3.7%	1.6%
Gasoline and Lubricants	613	\$141,136	\$132,066	\$136,110	\$109,363	-6.2%	-19.7%
Social Security Noncertified	211	\$97,671	\$99,673	\$104,689	\$108,541	2.7%	3.7%
Vehicles	731	\$266,158	\$256,910	\$290,399	\$108,113	-20.2%	-62.8%
Other Purchased Services	593	\$10,771	\$9,829	\$9,747	\$92,962	71.4%	853.8%
Light and Power - Other Than Heating and Cooling	625	\$74,081	\$64,829	\$77,936	\$80,007	1.9%	2.7%
Nonlicensed Employees	136	\$41,719	\$46,112	\$68,492	\$77,368	16.7%	13.0%
Certified Salaries	110	\$137,170	\$155,017	\$155,610	\$60,825	-18.4%	-60.9%
Other Professional and Technical Services	319	\$46,401	\$68,733	\$60,399	\$60,434	6.8%	0.1%
Water and Sewage	411	\$49,867	\$54,862	\$48,137	\$56,364	3.1%	17.1%
Gas - Other than heating and Cooling	626	\$22,674	\$29,407	\$37,283	\$50,520	22.2%	35.5%
Heating and Cooling for Buildings - Fuel Oil	623	\$95,049	\$96,047	\$93,070	\$49,297	-15.1%	-47.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$25,991	\$56,552	\$54,292	\$37,992	10.0%	-30.0%
Workers Compensation Insurance	225	\$73,001	\$33,327	\$35,339	\$35,583	-16.4%	0.7%
Other Employee Benefits	241 - 290	\$33,448	\$31,851	\$21,643	\$28,290	-4.1%	30.7%
Telephone	531	\$20,916	\$22,932	\$22,497	\$22,731	2.1%	1.0%
Removal of Refuse and Garbage	412	\$18,703	\$17,517	\$18,804	\$17,875	-1.1%	-4.9%
Travel	580	\$25,817	\$12,282	\$7,830	\$14,950	-12.8%	90.9%
Unemployment Insurance	230	\$1,134	\$255	\$314	\$13,833	86.9%	4302.8%
Board Member Compensation	115	\$10,000	\$10,000	\$9,167	\$10,667	1.6%	16.4%
Board of Education Services	318	\$17,733	\$17,366	\$3,108	\$7,719	-18.8%	148.4%
Dues and Fees	810	\$185	\$638	\$2,993	\$6,417	142.8%	114.4%
Social Security Certified	212	\$11,104	\$10,860	\$11,117	\$4,653	-19.5%	-58.1%
Severance/Early Retirement Pay	213	\$4,093	\$6,946	\$6,197	\$3,729	-2.3%	-39.8%
Teacher Retirement Fund, After 7-1-95	216	\$6,121	\$16,817	\$13,270	\$3,259	-14.6%	-75.4%
Postage and Postage Machine Rental	532	\$3,346	\$3,693	\$4,013	\$2,899	-3.5%	-27.7%
Group Life Insurance	221	\$2,711	\$2,791	\$2,526	\$2,449	-2.5%	-3.1%
Advertising	540	\$1,482	\$2,099	\$1,641	\$1,801	5.0%	9.8%
Other Supplies and Materials	615, 660 - 689	\$2,017	\$888	\$1,038	\$838	-19.7%	-19.3%
Data Processing Services	316	\$878	\$771	\$780	\$684	-6.1%	-12.3%
Tires and Repairs	612	\$813	\$7,384	\$1,204	\$154	-34.0%	-87.2%
Bank Service Charges	871	\$423	\$553	\$589	\$49	-41.6%	-91.7%
Equipment	730	\$4,085	\$4,235	\$0	\$0	-100.0%	NA
Staff Services	314	\$2,918	\$0	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$0	\$0	\$73,813	\$0	NA	-100.0%
Professional Development	748	\$0	\$1,355	\$1,830	\$0	NA	-100.0%
Public Employees Retirement Fund - Optional Contributions	217	\$0	\$0	\$10	\$0	NA	-100.0%
<b>Overhead and Operational Total</b>		<b>\$5,277,758</b>	<b>\$5,386,409</b>	<b>\$5,554,389</b>	<b>\$5,060,411</b>	<b>-1.0%</b>	<b>-8.9%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,817,000	\$1,237,500	\$4,985,000	\$1,335,000	-7.4%	-73.2%
Interest	832	\$1,145,469	\$808,235	\$1,028,352	\$625,050	-14.1%	-39.2%
Equipment	730	\$298,144	\$492,852	\$497,788	\$425,945	9.3%	-14.4%
Improvements Other Than Buildings	715	\$369,846	\$458,781	\$279,449	\$294,984	-5.5%	5.6%
Nonlicensed Employees	136	\$127,613	\$128,600	\$107,292	\$109,714	-3.7%	2.3%
Computer Hardware	741	\$15,922	\$0	\$2,507	\$54,524	36.0%	2074.9%
Advertising	540	\$16,218	\$18,740	\$20,472	\$25,680	12.2%	25.4%
Social Security Noncertified	211	\$9,738	\$8,795	\$6,849	\$8,393	-3.6%	22.5%
Rentals	440	\$9,372	\$2,618	\$4,704	\$6,720	-8.0%	42.8%
Other Supplies and Materials	615. 660 - 689	\$195	\$0	\$3,000	\$3,000	98.2%	0.0%
Travel	580	\$2,500	\$2,500	\$2,500	\$2,500	0.0%	0.0%

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**North Harrison Com School Corp (3180)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Miscellaneous Objects	876 - 899	\$1,849	\$1,885	\$1,789	\$1,615	-3.3%	-9.8%
Dues and Fees	810	\$4,100	\$0	\$500	\$399	-44.2%	-20.3%
Bank Service Charges	871	\$426	\$238	\$430	\$65	-37.5%	-84.9%
Construction Services	450	\$62,678	\$0	\$0	\$0	-100.0%	NA
Other Professional and Technical Services	319	\$2,991	\$0	\$4,600	\$0	-100.0%	-100.0%
Land and Easements	710	\$0	\$1,000	\$0	\$0	NA	NA
Public Employees Retirement Fund	214	\$0	\$0	\$29	\$0	NA	-100.0%
Social Security Certified	212	\$0	\$1,043	\$1,359	\$0	NA	-100.0%
Teacher Retirement Fund, After 7-1-95	216	\$526	\$4,941	\$1,223	\$0	-100.0%	-100.0%
Awards	875	\$0	\$2,500	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$4,218	\$261	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$3,884,585</b>	<b>\$3,174,448</b>	<b>\$6,948,105</b>	<b>\$2,893,587</b>	<b>-7.1%</b>	<b>-58.4%</b>
<b>Grand Total</b>		<b>\$21,963,940</b>	<b>\$21,777,822</b>	<b>\$25,674,430</b>	<b>\$21,378,949</b>	<b>-0.7%</b>	<b>-16.7%</b>